



Nebraska Identification Number

Tax Period

Nebraska Tobacco Products Tax Return for Products Other than Cigarettes

- Attach Nebraska Schedule I, Form 56
- Read instructions on reverse side

FORM
56

PLEASE DO NOT WRITE IN THIS SPACE

☐ Check this box if you have discontinued importing or manufacturing tobacco products.

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

| | | | | | |
|----|---|----|----|--|--|
| 1 | Total amount of tobacco products imported this month (other than cigarettes) plus the total amount of tobacco products manufactured and sold in Nebraska this month (Nebraska Schedule I, line 1) | 1 | \$ | | |
| 2 | Total amount of tobacco products (other than cigarettes) exported to other states (Nebraska Schedule I, line 2) | 2 | | | |
| 3 | Total amount of tobacco products (other than cigarettes) sold to the U.S. government or its agencies | 3 | | | |
| 4 | Total exempt amount (line 2 plus line 3) | 4 | | | |
| 5 | Total amount subject to tax (line 1 minus line 4) | 5 | | | |
| 6 | Total tobacco products tax (line 5 multiplied by .20) | 6 | | | |
| 7 | Collection fee (line 6 multiplied by .025; if the result is \$75.00 or more, enter \$75.00) | 7 | | | |
| 8 | Tobacco products tax due (line 6 minus line 7) | 8 | | | |
| 9 | Credit (credit memorandum must be attached, refer to instructions) | 9 | | | |
| 10 | Total tobacco products tax due (line 8 minus line 9) | 10 | | | |
| 11 | Previous balance with applicable interest at % per year and payments received through | 11 | | | |

| | | | | | |
|----|---|----|----|--|--|
| 12 | BALANCE DUE (line 10 plus line 11). Pay in full with return | 12 | \$ | | |
|----|---|----|----|--|--|

Under penalties of law, I declare that I have examined this return, including accompanying schedules, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

| | | | |
|----------------------|-------------------------|---|-------------------------|
| Authorized Signature | () Telephone Number | Signature of Preparer Other than Taxpayer | () Telephone Number |
| Title | Date | Address | Date |

Visit our Web site: www.revenue.state.ne.us or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729

THIS RETURN IS DUE ON OR BEFORE THE 10TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

PLEASE MAKE A COPY TO KEEP WITH YOUR RECORDS

INSTRUCTIONS

WHO MUST FILE. The first owner of tobacco products other than cigarettes in Nebraska must file a Nebraska Tobacco Products Tax Return, Form 56, for each tax period. The first owner of tobacco products in Nebraska cannot transfer the tax liability to any other person who holds a tobacco products license (i.e., tobacco products cannot be sold tax-free between persons who hold tobacco products licenses).

The first owner is any person engaged in the business of selling tobacco products in this state who imports or causes to be imported into Nebraska tobacco products to be sold in this state, and any person who makes, manufactures, or fabricates and sells tobacco products in Nebraska. The first owner of tobacco products in this state includes retailers who purchase directly from nonlicensed suppliers located outside Nebraska. Suppliers of tobacco products other than cigarettes engaged in business outside Nebraska may obtain a tobacco products license. Out-of-state suppliers who obtain a tobacco products license become the first owners of the tobacco products imported into Nebraska.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the tenth day of the month following the month covered by the return. A return is required even if no tobacco products tax is due.

Mail this return and payment to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

PREIDENTIFIED RETURN. This return is to be used only by the tobacco products licensee whose name is printed on it. If you have not received a preidentified return for a reporting period, request a duplicate from the department. Do not file returns which have not been preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

INTEREST. Interest on the unpaid tax will be assessed at the rate printed on line 11 from the due date until the date payment is received.

NEBRASKA SCHEDULE I Tobacco Products Imported or Manufactured and Exported

A Nebraska Schedule I, Form 56, is supplied with each preidentified tax return. The schedule provides space to record pertinent information on tobacco products other than cigarettes imported or caused to be imported into Nebraska and tobacco products manufactured and sold in this state. The schedule must be completed and the white copy attached to the return.

VERIFICATION AND AUDIT. Records to substantiate this return shall be retained and be available for a period of at least three years after the due date of the return.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the total net invoice amount of all tobacco products other than cigarettes imported into Nebraska this month plus the total amount of tobacco products manufactured and sold to others in this state from Nebraska Schedule I, Form 56, line 1.

LINE 2. Enter the total net invoice amount of all tobacco products other than cigarettes exported to other states from Nebraska Schedule I, Form 56, line 2. Any amount of tobacco products claimed as an export on this line must have been included on line 1 of this return or on a prior return.

LINE 3. Enter the total net invoice amount of all tobacco products other than cigarettes sold to the federal government or its agencies. Retain evidence of sale to the federal government with your records.

LINE 9. Credit is allowed for the tax paid on tobacco products other than cigarettes which are returned to the manufacturer as unsalable. Credit memoranda for returned tobacco products are issued by the Nebraska Department of Revenue and must be attached to the Nebraska Tobacco Products Tax Return, Form 56, on which credit is claimed. Do not attach the manufacturer's affidavit or claim credit before the credit memorandum has been issued.

Credit for the tax paid by the retailer will also be given for tobacco products sold tax-free to reservation Indians where transfer of title and possession occur within the boundaries of an Indian reservation in Nebraska. Retailers must complete a Nebraska Refund Claim for Cigarettes Sold to Native American Indians, Form 68. Form 68 must be attached to the Nebraska Tobacco Products Tax Return, Form 56.

LINE 11. A balance due resulting from a partial payment, mathematical or clerical errors, and interest relating to prior returns will be entered in this space by the department. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been paid by a previous remittance, it should be disregarded when computing the amount to remit on line 12. A credit will be indicated by the word "subtract" and can be subtracted from the amount due on line 10. If line 11 shows an amount due, add that amount to line 10.

LINE 12. Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 12.

SIGNATURES. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the department.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.